

Homeless Shelter Certification Application/Sales Tax Exemption Certificate

Louisiana Revised Statute 47:301(6)(c)

Return completed applications to:

Louisiana Department of Revenue Special Programs Division P.O. Box 66362 Baton Rouge, LA 70896-6362

Telephone: (225) 219-7356 • (TDD): (225) 219-2114

Louisiana Revised Statute 47:301(6)(c) provides an exemption from the collection of state and local taxes on room rentals by qualifying homeless shelters to homeless transient persons. Homeless shelters permitted by the Louisiana Department of Revenue must keep copies of the approved application for their records.

PLEASE PRINT OR TYPE.

Homeless Shelter Name		Louisiana Sales Tax Account Number
Business Address		Telephone Number
City	State	ZIP
Location Address		
City	State	ZIP

The above homeless shelter hereby applies for the exemption from the collection of state and local sales tax as allowed under Louisiana Revised Statute 47:301(6)(c).

In applying for the sales/use tax exemption the organization certifies the following:

- The homeless shelter is operated by a nonprofit organization that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.
- The homeless shelter is a temporary lodging facility devoted exclusively to housing homeless transient persons.
- The temporary lodging provided to each homeless transient person by the homeless shelter will not exceed a period longer than thirty days' duration.
- The room rental rate charged to homeless transient persons is less than twenty dollars per day (\$20).

Certification					
Under penalty of perjury, I declare all of the facts provided above as a basis for certification, to the best of my knowledge and belief, including all accompanying documentation, are true, correct, and complete.					
Name	Title				
Signature X	Date (mm/dd/yyyy)				

FOR OFFICIAL USE				
□ Approved	☐ Disapproved	Signature of Department Representative	Date (mm/dd/yyyy)	